

EHL House (Malahide Road) Limited
Abridged Unaudited Financial Statements
for the financial period from 2 February 2024 (date of incorporation) to 30 April
2025

EHL House (Malahide Road) Limited

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EHL House (Malahide Road) Limited

BALANCE SHEET

as at 30 April 2025

	Apr 25
	€
Fixed Assets	1,535,312
Current assets	15,407
Prepayments and accrued income	4,317
Creditors: amounts falling due within one year	(1,568,719)
Net Current Liabilities	(1,548,995)
Total Assets less Current Liabilities	(13,683)
Accruals and deferred income	(3,563)
Net Liabilities	(17,246)
Capital and Reserves	(17,246)

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of EHL House (Malahide Road) Limited, state that -

- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- (b) the company is availing itself of the exemption on the grounds that the conditions specified in section 359 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),
- (d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial period and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company,
- (e) the company has relied on the specified exemption contained in section 352 Companies Act 2014 (as a micro company). The company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the micro companies' regime.

Approved by the Directors and authorised for issue on 4 December 2025 and signed on its behalf by:

Padraic O'Kane
Director

Tanya O'Kane
Director

EHL House (Malahide Road) Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 2 February 2024 (date of incorporation) to 30 April 2025

1. General Information

EHL House (Malahide Road) Limited is a private company limited by shares, incorporated and registered in Ireland. The registered number of the company is 757050. The registered office of the company is Fire Steakhouse, Dawson Street, Dublin, Co Dublin, Republic of Ireland which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

These financial statements are for the individual entity EHL House (Malahide Road) Limited for the fourteen month period from 2 February 2024 (date of incorporation) to 30 April 2025.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Turnover

Turnover comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax. Rental income from leased property is recognised on a straight-line basis over the term of the relevant lease.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	20% Reducing Balance
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business. Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently, it is measured at cost net of depreciation and any impairment losses.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

EHL House (Malahide Road) Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 2 February 2024 (date of incorporation) to 30 April 2025

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial period, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Appropriation of Profit and Loss Account	Apr 25
	€
Profit brought forward	-
Loss for the financial period	(17,346)
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Loss carried forward	(17,346)
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4. Parent and ultimate parent company

On 31st January 2025, Delta Asset Investments Limited purchased 100% of the share capital in EHL House (Malahide Road) Limited.

The company regards Delta Asset Investments Limited, a company incorporated in Republic of Ireland as its parent company. The address of Delta Asset Investments Limited is 20 Park Street, Dundalk, Co. Louth Republic of Ireland. Delta Asset Investments Limited owns 100% of the ordinary share capital of EHL House (Malahide Road) Limited.

The company's ultimate parent undertaking is Delta Investment Holdings Limited, a company incorporated in Northern Ireland.

The address of Delta Investment Holdings Limited is 43 Bernish Road Co. Down Northern Ireland BT35 8PZ. Delta Investment Holdings Limited owns 100% of the ordinary share capital of Delta Asset Investments Limited.

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 4 December 2025.